

OFFICIAL GAZETTE

GOVERNMENT OF GOA, DAMAN AND DIU

EXTRAORDINARY

GOVERNMENT OF GOA, DAMAN AND DIU

Law and Judicial Department

THE GOA, DAMAN AND DIU SALES TAX (VALIDATION OF APPOINTMENTS AND PROCEEDINGS) ORDINANCE, 1973

No. 1 of 1973

Promulgated by the Administrator in the Twenty-fourth Year of the Republic of India.

An Ordinance to validate appointments of certain officers under the Goa, Daman and Diu Sales Tax Act, 1964 and to validate proceedings taken by such officers under that Act.

Whereas the Legislature of the Union Territory of Goa, Daman and Diu is not in session and the Administrator is satisfied that circumstances exist which render it necessary for him to take immediate action;

And Whereas the instructions of the President have been obtained in pursuance of the first proviso to clause (1) of article 239 B of the Constitution;

Now, therefore, in exercise of the powers conferred by clause (1) of article 239 B of the Constitution, the Administrator is pleased to promulgate the following Ordinance:

1. Short title and commencement. — (1) This Ordinance may be called the Goa, Daman and Diu Sales Tax (Validation of Appointments and Proceedings) Ordinance, 1973

(2) It shall come into force at once.

2. Definitions. — In this Ordinance, —

(a) "Administrator" means the administrator of the Union Territory of Goa, Daman and Diu appointed by the President under article 239 of the Constitution;

(b) "appointment" means appointment as —

(a) Commissioner of Sales Tax; or

(b) Assistant Commissioner of Sales Tax; or

(c) Sales Tax Officer; or

(d) Assistant Sales Tax Officer; or

(e) Sales Tax Inspector.

3. Validation of certain appointments, assessments, etc. — Notwithstanding anything contained in any judgement, decree or order of any court, tribunal or other authority, —

(a) no appointment of any person made or purporting to have been made under or for the purposes of the Goa, Daman and Diu Sales Tax Act, 1964 (hereinafter referred to as the principal Act), before the commencement of this Ordinance shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such appointment was not made in accordance with the provisions of section 3 of the principal Act or on the ground that such appointment was not made under that section or on both those grounds; and

(b) no assessment, re-assessment, levy or collection of any tax made or purporting to have been made under the principal Act before the commencement of this Ordinance and no jurisdiction exercised, no order made or no other act or proceeding or thing done or taken by, or before, a person referred to in clause (a) in relation to such assessment, re-assessment, levy or collection shall be deemed to be illegal or invalid or ever to have been illegal or invalid merely on the ground that such jurisdiction was exercised or such order had been made or such other act or proceeding or thing has been done or taken by, or before, a person whose appointment was not made in accordance with or under the provisions of section 3 of the principal Act, and accordingly —

(i) all appointments made or purporting to have been made under or for the purposes of the principal Act before the commencement of this Ordinance shall, for all purposes, be deemed to be, and to have been, made in accordance with law;

(ii) the jurisdiction exercised, orders made and all other acts, proceedings or things done

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or taken by the Administrator or by a person whose appointment had been made as aforesaid or by any other officer of Government or by any tribunal or other authority in connection with the said appointments or in connection with the assessment, re-assessment, levy or collection of tax under the principal Act shall, for all purposes, be deemed to be and to have been exercised, made, done or taken in accordance with law; and

(iii) no suit or other proceedings shall be maintained or continued in any court, or before

any tribunal or other authority whatsoever on the ground that any such appointment was illegal or invalid or any such jurisdiction, order or other act, proceeding or thing was not exercised, made, done or taken in accordance with law.

S. K. Banerji

Administrator of Goa, Daman and Diu.

Panaji, 11th October, 1973.